Application No.: 09/939,048

Case No: YAMAP0775US PATENT

CERTIFICATE OF MAILING OR ELECTRONIC TRANSMISSION UNDER 37 CFR 1.8(a)

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/Mark D. Saralino/ Mark D. Saralino

March 13, 2007

Date

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of: Takashi KATAYAMA et al.

Application No.: 09/939.048

Filing Date: August 24, 2001

For: SIGNAL PROCESSING APPARATUS, SIGNAL PROCESSING

METHOD, PROGRAM AND RECORDING MEDIUM

Examiner: Andrew C. Flanders

Art Unit: 2615

Mail Stop AF Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

RESPONSE TO OFFICE ACTION DATED DECEMBER 27, 2006

Sir:

Favorable reconsideration of the above-identified application is respectfully requested in view of the following amendments and comments.